I hereby certify that this correspondence is being electronically		
transmitted on the date noted below to:		
Commissioner for Patents		
PO Box 1450		
Alexandria, VA 22313-1450		
October 31, 2007		
Date of Deposit		
•		
Amir N. Penn (Reg. No.: 40,767)		
Name of applicant, assignee or		
Registered Representative		
Signature		
October 31, 2007		
Date of Signature		

Our Case No. 11336/521 (P03089US)

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	)
Bradley F. Eid et al.	)
Serial No. 10/607,024	) Examiner: Tran, Con P.
Filing Date: June 25, 2003	) Group Art Unit No.: 2615
For: MULTI-CHANNEL SOUND PROCESSING SYSTEMS	) Confirmation No.: 5596

## RESPONSE TO FINAL OFFICE ACTION MAILED SEPTEMBER 10, 2007

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action dated September 10, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.